

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William R. Kook
DOCKET NO.: 05-02494.001-R-1
PARCEL NO.: 11-25-21-106-007

The parties of record before the Property Tax Appeal Board are William R. Kook, the appellant; and the Christian County Board of Review.

The subject property consists of one-story style frame dwelling, built in 1900, that contains 1,648 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 480 square foot garage and a partial unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on five comparable sales. The comparables consist of one-story style frame dwellings that range in age from 44 to 81 years and range in size from 1,316 to 1,992 square feet of living area. Features of the homes include garages that contain from 242 to 544 square feet of building area. Three comparables have central air-conditioning, two have fireplaces and four have full or partial basements, one of which is partially finished. One comparable has a crawl space foundation. The comparables sold between October 1992 and March 2006 for prices ranging from \$50,000 to \$72,500 or from \$31.50 to \$41.20 per square foot of living area including land.

In support of the inequity argument, the appellant submitted photographs and a grid analysis of the five comparables used to support the overvaluation contention, as well as two additional equity comparables. The two additional comparables consist of one-story style frame dwellings that are 66 or 73 years old and

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Christian County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,879
IMPR.:	\$	17,121
TOTAL:	\$	22,000

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

contain 1,382 and 1,508 square feet of living area. The comparables have full or partial unfinished basements and garages that contain 280 and 924 square feet of building area. One of the additional comparables has central air-conditioning. All seven of the appellant's equity comparables have improvement assessments ranging from \$15,621 to \$22,919 or from \$9.68 to \$13.88 per square foot of living area. The subject has an improvement assessment of \$21,454 or \$13.02 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$22,000.

At the hearing, the appellant testified a realtor walked through the subject dwelling and opined it might sell for \$66,000. The appellant submitted no documentary support for this assertion. The appellant also testified three of the board of review's comparables were brick homes, dissimilar to the subject's frame construction. The appellant also testified he had the subject dwelling's siding replaced, two windows replaced which had rotted sills and the roof replaced after damage from hail. The appellant claimed these are items of normal maintenance and should not result in an increased assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$26,333 was disclosed. The subject has an estimated market value of \$78,983 or \$47.93 per square foot of living area including land, as reflected by its assessment and Christian County's 2005 three-year median level of assessments of 33.34%.

In support of the subject's estimated market value, the board of review submitted property record cards and a grid analysis of six comparable properties located 6 to 13 blocks from the subject. The comparables consist of three, one-story brick dwellings and three, one-story frame dwellings. The comparables were built between 1925 and 1970 and range in size from 1,472 to 1,694 square feet of living area. Five comparables have garages that contain from 324 to 848 square feet of building area, four comparables have central air-conditioning and three have a fireplace. Five comparables have full or partial unfinished basements, while one comparable has no basement. The comparables sold between April 2004 and May 2006 for prices ranging from \$53,000 to \$122,500 or from \$31.79 to \$77.73 per square foot of living area including land.

In support of the subject's improvement assessment, the board of review submitted assessment information on the same six comparables used to support the subject's estimated market value. These properties have improvement assessments ranging from \$13,837 to \$33,113 or from \$8.30 to \$19.55 per square foot of living area.

At the hearing, the board of review's representative testified the subject received a homestead improvement exemption for 2005 for the value of the aforementioned improvements made to the subject dwelling.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject property's assessment is warranted. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellant has overcome this burden.

The Board finds the parties submitted eleven comparable sales for its consideration. The Board gave less weight to three comparables submitted by the board of review because their brick exteriors differed from the subject's frame exterior. The Board also gave less weight to two comparables submitted by the appellant because they sold in 1992 and 2000, too long before the subject's January 1, 2005 assessment date to be reliable indicators of the subject's estimated market value. The Board finds six comparables were one-story frame dwellings like the subject and sold for prices ranging from \$31.50 to \$39.70 per square foot of living area including land. The subject's estimated market value of \$47.93 per square foot of living area including land as reflected by its assessment falls well above the most similar comparables in the record. Therefore, the Board finds a reduction in the subject's assessment is warranted.

The appellant also argued unequal treatment in the assessment process as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden. The Board notes the reduction granted based on the overvaluation contention results in an improvement assessment for the subject dwelling of \$17,121 or \$10.39 per square foot. This falls within the range of the appellant's assessment comparables, which ranged from \$9.68 to \$13.88 per square foot of living area. After considering the reduction granted based on the appellant's overvaluation contention, the Board finds no additional reduction based on inequity is warranted.

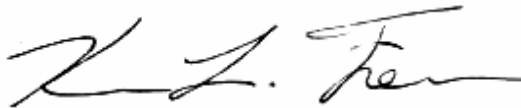
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In conclusion, the Board finds the appellant has proven overvaluation by a preponderance of the evidence and the subject's assessment is excessive and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.